

Abstract of the Disclosure

Disclosed are an SOI substrate and a method for manufacturing the same. The SOI substrate comprises a silicon substrate including an active region defined by a field region.

- 5 The field region includes a first oxygen-ion-injected isolation region having a first thickness and being formed under the active region. The center of the first region is at a first depth from a top surface of the silicon substrate. The field region of the SOI substrate further includes a second oxygen-ion-injected region having a second thickness greater than the first thickness. The second region is formed at sides of the active region and is also formed from
10 a top surface of the silicon substrate. The center of the second ion injected region is at a second depth from the top surface of the silicon substrate. The first and second ion injected regions surround the active region for device isolation. The SOI substrate is formed by implementing two sequential ion injecting processes. Because the isolation of the active regions can be achieved by implementing the ion injecting process using the sacrificial
15 blocking layer pattern, active regions having various shapes can be obtained with simple and less-costly methods.